

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division**

IN RE:

**Bankruptcy Case
No. 08-35653-KRH**

CIRCUIT CITY STORES, INC., et al.,

Chapter 11 (Jointly administered)

Debtors.

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**RESPONSE TO THE LIQUIDATING TRUST'S FOURTEENTH OMNIBUS
OBJECTION TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID
CLAIMS, RECLASSIFICATION OF CERTAIN MISCLASSIFIED CLAIMS,
DISALLOWANCE OF CERTAIN INVALID CLAIMS, DISALLOWANCE OF
CERTAIN LATE FILED CLAIMS, DISALLOWANCE OF CERTAIN DUPLICATE
CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS)**

Site A LLC, a Colorado limited liability company (“Site A”), appears before the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division (“Bankruptcy Court”), in response to the Liquidating Trust’s fourteenth omnibus objection to claims (reduction of certain partially invalid claims, reclassification of certain misclassified claims, disallowance of certain invalid claims, disallowance of certain late filed claims, disallowance of certain duplicate claims, and disallowance of certain amended claims) (collectively, “the Objection”). The Objection was filed in the Bankruptcy Court on February 27, 2011 as Docket Number 10052. In response to the Objection, Site A states as follows:

1. In the Objection, the Debtors object to Site A’s claim on the basis that it filed duplicate or amended claims that supersede the prior claims. Based on the information contained in the Objection, Site A filed claim number 13163 on April 14, 2009 as an administrative claim

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in the amount of \$83,562.20. Site A also filed claim number 13188 on an unstated date in the amount of \$113,271.90. Site A also filed claim number 14770 on October 30, 2009 in the amount of \$1,398,365.04. Under the proposed Order claim number 13188 survives and claim number 14770 is reduced to \$1,325,695.97. Site A does not seek to be paid twice, but does object to any reduction of its claim.

2. According to the claims register maintained by the Bankruptcy Court on its website, Site A's claim is designated as Claim No. 212. Claim No. 212 was filed October 30, 2009 in the amount of \$1,398,365.04. On April 9, 2010 Site A filed its Second Amended Motion to Allow Late Filing of Proof of Claim, or in the Alternative, Motion to File Late Proof of Claim as an Amendment of Informal Proof of Claim ("Motion to Allow Late Filing") as Docket Number 7155.

3. Claim numbers 13163 and 13188 (as well as number 14686 not mentioned in the Objection) represent administrative claims that were made by Site A via its Application for Administrative Expenses filed with the Bankruptcy Court on April 14, 2009 as Docket Number 3052, its Amended Application for Administrative Expenses by Site A filed with the Bankruptcy Court on May 28, 2009 as Docket Number 3468, and its Second Amended Motion for Payment of Administrative Expenses filed with the Bankruptcy Court on October 15, 2009 as Docket Number 5288 (collectively the "Applications"). The Applications were resolved confidentially. Site A does not object to the disallowance of any duplicate claims that the Liquidating Trust believes to exist, so long as the terms of the agreed resolution of the Applications are honored. Site A's consent to the disallowance of any duplicate claims does not have, and should not be construed to have, the effect of negating its general unsecured claim in the amount of \$1,398,365.04 or its remaining claims pursuant to the agreed resolution of the Applications.

4. The Objection further states that claim number 14770 should be reduced to a general unsecured claim in the amount of \$1,325,695.97 with the following basis: "According to the Debtors' books and records, the claim should be reduced by \$66,669.07 of overstated rejection damages. **The claim is also objected to as late-filed.**" (Objection Ex. C).

5. The Objection provides insufficient information for Site A to respond to this proposed reduction. The Objection does not state any basis for the reduction.

6. With respect to the objection that the claim is late-filed, Site A relies on the arguments contained in its Motion to Allow Late Filing. Site A also notes that the Objection contains an attachment listing claims that are objected to as late filed, and this list does not contain Site A's claim. (Objection Ex. F).

7. Site A opposes the Objection only to the extent that it seeks to disallow Claim No. 212, as shown on the claims register, or alter any rights established by the agreed resolution to the Applications.

WHEREFORE, Site A LLC, a Colorado limited liability company, prays that Claim No. 212 (as shown on the claims register), be allowed in the amount of \$1,398,365.04, that the Objection be overruled to the extent it seeks to disallow Claim No. 212 or alter the agreed resolution to the Applications, and for such other and further relief as appropriate.

Dated: April 7, 2011

SITE A LLC

By: /s/ Paul K. Campsen
Of Counsel

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CERTIFICATE OF SERVICE

I certify that on this 7th day of April, 2011, a true copy of the foregoing pleading was served electronically upon all parties receiving notice via ECF and via electronic mail and U.S. Mail to the following counsel for the Liquidating Trust:

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